

IC 5-11-4

Chapter 4. Payment of State Board of Accounts for Investigation of Public Accounts

IC 5-11-4-1 Repealed

(Repealed by Acts 1980, P.L.30, SEC.19.)

IC 5-11-4-2

Field examiners; traveling expenses

Sec. 2. Traveling expenses of field examiners shall be allowed and paid on the same basis as provided by law for other state officers and employees when engaged on assignments outside the county of their actual residence during the full period of such assignment: Provided, That examiners working outside of the county of their actual residence and returning to their homes daily shall be allowed transportation expense at the rate established by the budget committee for other state officers and employees: Provided, further, That the same transportation expense may be allowed examiners when required to travel within the county of their actual residence while engaged in two (2) or more separate assignments. Claims for such compensation and traveling expense, when approved by the state examiner, shall be filed with the auditor of state monthly, who shall draw his warrant in payment of same.

(Formerly: Acts 1945, c.15, s.2; Acts 1955, c.48, s.1.)

IC 5-11-4-3

Expenses of investigation of public accounts; certification; reimbursements

Sec. 3. (a) The expense of examination and investigation of accounts shall be paid by each municipality or entity as provided in this chapter.

(b) The state examiner shall not certify more often than monthly to the auditor of each county the amount chargeable to each taxing unit within the county for the expense of its examinations as provided in this chapter. Immediately upon receipt of the certified statement, the county auditor shall issue a warrant on the county treasurer payable to the treasurer of state out of the general fund of the county for the amount stated in the certificate. The county auditor shall reimburse the county general fund, except for the expense of examination and investigation of county offices, out of the money due the taxing units at the next semiannual settlement of the collection of taxes.

(c) If the county to which a claim is made is not in possession or has not collected the funds due or to be due to any examined municipality, then the certificate must be filed with and the warrant shall be drawn by the officer of the municipality having authority to draw warrants upon its funds. The municipality shall pay the warrant immediately. The money, when received by the treasurer of state, shall be deposited in the state general fund.

(d) Except as otherwise provided in this chapter, each:

(1) taxing unit; and
(2) soil and water conservation district;
shall be charged at the rate of forty-five dollars (\$45) per day for each field examiner, private examiner, expert, or employee of the state board of accounts who is engaged in making examinations or investigations. Except as provided in subsection (h), all other entities shall be charged the actual cost of performing the examination or investigation.

(e) The state examiner shall certify, not more often than monthly, to the proper disbursing officer the total amount of expense incurred for the examination of:

- (1) any unit of state government or entity that is required by law to bear the costs of its own examination and operating expense;
or
(2) any utility owned or operated by any municipality or any department of the municipality, if the utility is operated from revenues or receipts other than taxation.

Upon receipt of the state examiner's certificate the unit of state government, entity, or utility shall immediately pay to the treasurer of state the amount charged. The money, when received by the treasurer of state, shall be deposited in the state general fund.

(f) In addition to other charges provided in this chapter, the state examiner may charge a reasonable fee for typing and processing reports of examination in the same manner as other charges are made under this chapter.

(g) There is created a trust and agency fund in the hands of the state examiner to be used by him for the payment of the expense of typing reports of examination. Fees charged for typing reports of examination shall be deposited into the trust and agency fund.

(h) A municipality that contracts for services with a volunteer fire department may pay the cost of an examination or investigation of the volunteer fire department under this chapter.

(i) An audit of a county shall include, but not be limited to, an audit of that county's soil and water conservation district established under IC 14-32.

(Formerly: Acts 1945, c.15, s.3.) As amended by Acts 1980, P.L.30, SEC.14; P.L.52-1983, SEC.1; P.L.3-1986, SEC.17; P.L.64-1987, SEC.1; P.L.291-2001, SEC.168; P.L.191-2003, SEC.1.

IC 5-11-4-3.5

Repealed

(Repealed by Acts 1981, P.L.41, SEC.72(a).)

IC 5-11-4-3.6

Payment of investigation costs by examined unit from designated funds

Sec. 3.6. As provided in section 3 of this chapter, each of the following units of state government and eligible federal projects shall bear the direct and indirect costs of its own examination from the following designated funds:

(1) Indiana department of transportation (except toll project costs and expenses), bureau of motor vehicles (including branch offices), motor fuel tax division, state police department, and traffic safety functions under IC 9-27-2 from the motor vehicle account fund.

(2) Indiana state teachers' retirement fund from the funds accruing to that fund.

(3) Alcohol and tobacco commission from the funds accruing to the alcoholic beverage enforcement and administration fund.

(4) Indiana department of transportation, for the costs and expenses related to a particular toll project, from any special fund established for revenues from that project.

(5) State fair commission from the state fair fund.

(6) State colleges and universities from state appropriations. However, colleges and universities shall not be charged at a rate higher than that charged to local taxing units under section 3 of this chapter.

(7) Eligible federal grants and projects from funds provided by the federal government or as are properly chargeable to the grant or project or recoverable through an indirect cost allocation recovery approved by the federal government.

As added by Acts 1981, P.L.41, SEC.2. Amended by P.L.52-1983, SEC.2; P.L.18-1990, SEC.9; P.L.20-1990, SEC.5; P.L.2-1991, SEC.28; P.L.204-2001, SEC.11.

IC 5-11-4-4

Payments without appropriation

Sec. 4. All disbursing officers be and they are hereby authorized to make all disbursements or payments required to be made under the provisions of this chapter without any appropriation being made therefor.

(Formerly: Acts 1945, c.15, s.4.) As amended by P.L.25-1986, SEC.38.